



# Punjab Government Gazette

## EXTRAORDINARY

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### LEGISLATIVE SUPPLEMENT

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*Nil*

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**PART III**

**GOVERNMENT OF PUNJAB**

OFFICE OF EXCISE COMMISSIONER PUNJAB, PATIALA

**NOTIFICATION**

The 31st March, 2022

**No. G.S.R. 19 /P.A.1/1914/Ss.21 and 59/Amd.(72)/2022.**— In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act No.1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.25/P.A.1/1914/S.9/2020, dated the 4th August, 2020, and all other powers enabling me in this behalf, I, Rajat Agarwal, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Distillery Rules, 1932, namely:—

**RULES**

1. (1) These rules may be called the Punjab Distillery (First Amendment) Rules, 2022.  
(2) They shall come into force on and with effect from the 1st day of April, 2022.
2. In the Punjab Distillery Rules, 1932, in rule 93,-
  - (i) in clause (k),-
    - (a) in the first proviso, for the words “ten thousand rupees”, the words “two thousand five hundred rupees” shall be substituted;
    - (b) in the second proviso, for the figures “2,500” and “50000”, the figures “250” and “15000”, shall, respectively, be substituted; and
    - (c) at the end, the following proviso shall be added, namely:-

"Provided further that all labels of the brands registered during the financial year 2021-22, shall be renewed, for a period from 01-04-2022 to 30-06-2022, on payment of specified Brand registration fee."; and
  - (ii) for clause (kk), except the provisos, the following shall be substituted, namely:-

“(kk) Brand registration fee for a period from 01-04-2022 to 30-06-2022

shall be as under:-

Serial No.	item	Fee (in rupees)
(1)	Punjab Medium Liquor including Rum/Gin/Whisky of any degree;	7500
(2)	Wine and cider;	250
(3)	Indian Made Foreign Liquor, Beer and ready to Drink Beverages;	28,750
(4)	Imported Foreign Liquor (bottled in origin);	15,000
(5)	Brand Registration fee per Label for Imported Foreign Liquor (BIO) having volume less than 200 cases;	5,000
(6)	Subsequent change in all the approved label during the year;	2500
(7)	For export (for each state on IMFL/Beer/CL)	3750
(8)	Brand Registration fee for hotels of 3-star and above category in respect of liquor imported from abroad of which brands are not already approved by the Excise Commissioner.	250

No separate fee for pints and nips shall be charged where fee has been paid for quarts."

**RAJAT AGARWAL,**  
Excise Commissioner, Punjab.

**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION**

**NOTIFICATION**

The 31st March, 2022

**No. G.S.R. 20/P.A.1/1914/Ss.5 and 24/ Amd.(49)/2022.**— In exercise of the powers conferred by section 5 read with section 24 of the Punjab Excise Act, 1914 (Punjab Act No.1 of 1914), and all the powers enabling him in this behalf, the Governor of Punjab is pleased to make the following Orders, further to amend the Punjab Intoxicants License and Sales Orders, 1956, namely:-

**ORDERS**

1. (1) These Orders may be called the Punjab Intoxicants License and Sales (Second Amendment) Orders, 2022.  
(2) They shall come into force on and with effect from the 1st day of April, 2022.
2. In the Punjab Intoxicants License and Sales Orders, 1956, after Order 2, the following order shall be inserted, namely;  
“2A. The L-2/L-14A licensees of the year 2021-22, shall have the option for getting their licenses renewed for a period from 01-04-2022 to 30-06-2022, subject to the conditions specified by the State Government.”.

**A. VENU PRASAD,**

Additional Chief Secretary -cum-  
Financial Commissioner (Taxation).

**PART III**  
**GOVERNMENT OF PUNJAB**  
**OFFICE OF EXCISE COMMISSIONER PUNJAB, PATIALA**  
**NOTIFICATION**

The 31st March, 2022

**No. G.S.R. 21/P.A.1/1914/S.59/Amd.(153 )/2022.**— In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (Punjab Act No.1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.25/P.A.1/1914/S.9/2020, dated the 4th August, 2020, and all other powers enabling me in this behalf, I, Rajat Agarwal, I.A.S, Excise Commissioner, exercising the powers of the Financial Commissioner, make the following rules, further to amend the Punjab Liquor License Rules, 1956, namely:-

**RULES**

1. (1) These rules may be called the Punjab Liquor License (Second Amendment) Rules, 2022.
- (2) They shall come into force on and with effect from the,-
  - (i) 17th day of March, 2022, in respect of renewal of retail licenses i.e. L-2 and L-14A, allotment of liquor vends, application fee, Fixed License fee, Additional Fixed License Fee or any other matter incidental and related thereto; and
  - (ii) 1st day of April, 2022, in respect of all other matters.
2. In the Punjab Liquor License Rules, 1956 (hereinafter referred to as the said rules), in rule 25,-
  - (i) for sub-rule (1), the following sub-rule shall be substituted, namely:-

"(1) The amount of license fee and security in respect of different kinds of licenses granted under these rules, shall be such as given in the Table below, namely:-

**TABLE**

Serial No.	Kind of licenses	Rate of License Fee (in rupees)	Rate of Security (in rupees)
1	2	3	4
1.	L-1	625000 + Rs3/- Per PL on IMFL and Rs. 2/- per BL on Beer	3750

2.	L-1 (import)	250000	3750
3.	L-1BB	375000	3750
4.	L-1C	5,00,000	1000
5.	L-2 Airport	10,00,000	0
6.	L-2A (Urban & Rural)	1000	0
7.	L-2B		
	Grant	250000	0
	Renewal		
	(subject to special condition 2-B, Rule 38)	500000	
8.	L-2D	27500	0
9.	L-3, L-4 & L-5,-		
	(i) For hotels having 5 star and 5 star deluxe category certificate;	8,00,000	10,000
	(ii) For hotels having 4 star category certificate;	6,00,000	10,000
	(iii) For hotels/restaurants in Municipal Corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda and Mohali;	3,00,000	10,000
	(iv) For hotels/restaurants in Municipal Corporations other than those mentioned at (iia) above, in Municipal Committees and other areas;	2,00,000	10,000
	(v) For Additional place of Bar; and	50 percent in case of 4 star or 5 star category Hotels and one third of the license fee of other bar licenses.	0
	(vi) For occasional serving of liquor at a place which is not a point of sale in 5 Star and 5 Star deluxe Hotel e.g. Conference Hall and Banquet Hall.	3,00,000	0

10.	L-3A, L-4A & L-5A,-		
	(i) For towns with population of one Lac or more; and	1,50,000	0
	(ii) For other towns	1,25,000	0
11.	L-5B (Pub License),-		
	(a) Independent License; and	50,000	10000
	(b) Supplementary License (with L-5, L-5A, L-5C and L-12C).	50,000	0
12.	L-5C	85,000	0
13.	L-5D,-		
	(i) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre or Dharamshala, charging up to Rs. 1,00,000/- per function;	20,000	0
	(ii) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre or Dharamshala, charging Rs. 1,00,001/- to 2,00,000/- per function;	40,000	0
	(iii) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre, Dharamshala, charging above Rs. 2,00,000/- per function;	80,000	0
	(iv) Serving liquor in commercial places not registered with the Excise and Taxation Department not more than 5 licenses shall be issued in one month for these places; and	10,000/- per day per function	0
	(v) Serving liquor in a function at a private place.	Rs. 2,000/- per day	0



14.	L-5E,-		
	(i) Corporation cities and areas; and	70,000	0
	(ii) All types of Municipal Committees and other areas.	40,000	0
15.	L-10C (Micro Brewery)	4,00,000	0
16.	L-12A (Temporary license),-		
	(a) Minimum fee; and	10,000	0
		(per license per day)	
	(b) Maximum fee	1,00,000	0
		(per license per day)	
17.	L-12C		
	(i) Members upto 1000;	1,00,000	0
	(ii) Members up to 2000; and	3,60,000	0
	(iii) Members above 2000.	11,00,000	0
18.	L-12E	25,000	1000
19.	L-13	13750	250
20.	L-17,-		
	(i) Denatured Spirit (up to 500 BL); and	5,000	2000
	(ii) Exceeding 500 BL	10 per BL	3000
21.	L-50,-		
	(i) For One Year; and	2,500	0
	(ii) For Life Time	20,000	0
22.	L-50A :-		
	(i) Serving liquor in Commercial Places such as marriage palaces, banquet halls or community centres, Dharamshalas etc. charging up to one lakh rupees per function;	5,000/- (per license per day)	0
	(ii) Serving liquor in Commercial Places such as marriage palaces, banquet halls or community centres, Dharamshalas etc. charging one lakh and one rupees to two lakh rupees per function;	7,500/- (per license per day)	0

(iii) Serving liquor in Commercial Places such as marriage palaces, banquet halls or community centres, Dharamshalas etc charging above two lakh rupees per function;	10,000/- (per license per day)	0
(iv) Serving liquor in Commercial Places not registered with the Excise and Taxation department (not more than 5 licenses shall be issued in one month); and	Rs. 10,000/- (per license per day)	0
(v) Serving liquor in a function at a private place.	2,000/- per day	0
23. L-52 (Ahata),-		
(i) PML		
(a) Urban; and	7500	0
(b) Rural; and	1500	0
(ii) IMFL,-		
(a) Corporation Area;	10000	0
(b) Other Urban Area; and	7500	0
(c) Rural	2000	0

**Note: (1)** The State Government reserves the right to change the nomenclature of Fixed License Fee or other levies, payable under the relevant rules.

**(2)** License L-1, L-1 (Import), L-1BB, L-13, L-2B, L-2D and L-52 may be renewed for a period of three months i.e. from 01-04-2022 to 30-06-2022 on payment of requisite license fee as specified above. All other licenses may be renewed for the Financial Year 2022-23 on payment of requisite licensee fee as specified above. The State Government reserves the right to revise the rates of license fee of these licenses at any time during the year 2022-23. The licensees shall have to pay the difference of license fee as fixed in the regular excise policy for the year 2022-23.";

- (ii) in sub-rule (4), for clause (a), the following clause shall be substituted, namely:-

"(a) An Additional Fixed License Fee shall be chargeable from every L-2 and L-14A licensee as determined by the Collector. The minimum percentage of the aforesaid fee shall be payable by the licensee as follows:-

- (i) Twenty-five percent upto 31st March, 2022;
- (ii) Twenty-five percent upto 10th April, 2022; and
- (iii) Fifty percent upto 10th June, 2022.

**Note:** Permits for the liquor against the first and second instalment of twenty-five percent each of the Additional Fixed License Fee shall be available in the months of May and June, 2022.

The adjustment of the excise duty payable at wholesale stage shall be as per existing rules."

3. In the said rules, in rule 30, in the Table, for serial no. 5 and entries relating thereto, the following shall be substituted, namely:-

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“5. For a license in Form	Five lakh”
L-2B	

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4. In the said rules, in rule 34, after the first proviso, the following proviso shall be added, namely:-

“Provided further that the licenses L-1 (Import) and L-1BB shall be renewed for a period from 01-04-2022 to 30-06-2022 on the payment of requisite license fee as specified in the table given in sub-rule (1) of rule 25.”

5. In the said rules, in rule 35, in sub-rule (2);

(a) in clause (i), in sub-clause (e),-

(A) for the figures and sign "2020-21", wherever occurring, the figures and sign "2021-22" shall, respectively, be substituted; and

(B) for the words, figures and sign “for the Financial Year 2021-22”, wherever occurring, the words, figures and signs "for a period from 01-04-2022 to 30-06-2022" shall, respectively be substituted; and

(b) in clause (ii), for the words, figures and sign “for the year 2021-22”, wherever occurring, the words, figures and signs “for a period from 01-04-2022 to 30-06-2022” shall, respectively, be substituted.

6. In the said rules, in rule 36,
- (i) for sub-rule (14), the following sub-rule shall be substituted, namely:-
- “(14) The Fixed License Fee of each group/zone for the period from 01-04-2022 to 30-06-2022 shall be charged at the rate twenty-five percent of the annual prescribed Fixed License Fee of the financial year 2021-22. This fee shall be deposited by the licensee at the time of submission of application for renewal of his L-2/ L-14A license.”
- (ii) In sub-rule (33),
- (A) in serial No. 4, at the end, the following proviso shall be added, namely;
- “Provided that the sub vends allowed during the year 2021-22 may be renewed for a period from 01.04.2022 to 30.06.2022.”; and
- (B) in serial No. 5, for the words and sign “rupees two lakh;”, the words and sign “rupees fifty thousand;” shall be substituted; and
- (iii) in sub-rule (38), in clause(a), for the existing Schedule, Note 1, Note 2 and the proviso, the following shall be substituted, namely:-

**SCHEDULE**

Serial No.	Month	Percentage of PML	Percentage of IMFL	Percentage of Beer	Percentage of IFL
1	April,2022	29.17	33.33	27.28	30.00
2	May, 2022	33.33	29.17	36.36	35.00
3	June, 2022	37.50	37.50	36.36	35.00
Total		100	100	100	100

**Note 1:** Licensee shall be required to get his retail permits and passes issued as under:-

	Permits	Passes
1 April 2022	Upto 22.4.2022	Upto 30.4.2022
2 May 2022	Upto 22.5.2022	Upto 31.5.2022
3 June 2022	Upto 10.6.2022	Upto 15.6.2022

The licensee shall have the option to lift quota of liquor over and above the fixed monthly quota.

In the event of non-lifting of minimum guaranteed quota as per the above Schedule, the licensee shall be liable to deposit an amount equal to Excise Duties and all the levies on the unlifted minimum guaranteed quota. For the months of April and May, 2022 this amount can be paid with interest by 15th of the next month failing which the license shall be deemed to be suspended and all the vends shall be closed. The suspension shall be revoked only when the balance amount with interest is deposited by 20th of the same month. In case of default, the suspended license shall stand cancelled.

Every Licensee shall ensure the lifting of prescribed fixed quota of PML of his group every month. It shall be reconciled after 10.06.2022. In case of any default at the time of reconciliation, he shall have to pay an amount at the rate of rupees twenty-five per proof litre on the unlifted quantity of fixed quota of PML:

Provided that if any licensee fails to deposit all the levies on the unlifted total minimum guaranteed quota of PML, IMFL, IFL and BEER of his group/zone upto 15th June, 2022, then his license shall stand suspended. All vends of the group shall be closed. If the dues alongwith interest are not received by 20th June, 2022, then the license shall stand cancelled."

7. In the said rules, in rule 36-A, in sub-rule (6),-
  - (i) for the figures and words, "693 lac", "277 lac" and "302 lac", the figures and words "183.50 lac", "73.32 lac" and "110.15 lac" shall, respectively, be substituted;
  - (ii) for the words and sign "The Minimum Guaranteed Quota of Imported Foreign Liquor is fixed as Under:-" the words, figures, brackets and sign "The Minimum Guaranteed Quota of Imported Foreign Liquor (43786 proof litre) is fixed as under:-" shall be substituted; and
  - (iii) in the table, for the figures "810", "405" and "168.750", the figures "178.2", "89.1" and "37.13", shall, respectively, be substituted.
8. In the said rules, in rule 38,-
  - (i) in special condition 1-I, for clause (d), the following clause shall be substituted, namely;

"(d) The licensee shall have to lift minimum 400 cases of imported foreign liquor during the period from 01-04-2022 to 30-06-2022:

Provided that if the licensee fails to lift the said quantity of liquor, he

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shall be liable to pay a penalty at the rate of rupees three hundred fifty per PL on remaining un-lifted quantity during the respective period.";

- (ii) in special condition 1-BB, for clause (f), the following clause shall be substituted namely:-

"(f) The licensee shall have to lift minimum 400 cases of imported foreign liquor during the period from 01-04-2022 to 30-06-2022:

Provided that if the licensee fails to lift the said quantity of liquor, he shall be liable to pay a penalty at the rate of rupees three hundred fifty per PL on remaining un-lifted quantity during the respective period.";

- (iii) in special condition (2-B), in clause (i), for condition (i), the following condition shall be substituted, namely:-

"(i) The license fee for a period from 01-04-2022 to 30-06-2022 of such license shall be rupees five lakh. Renewal of this license shall only be allowed, in case L-2/L-14A license of respective group/zone is got renewed."

9. In the said rules, in rule 42, at the end, the following proviso shall be added, namely:-

"Provided that the retail licenses L-2/L-14A shall be renewed at the option of the licensee for a period from 01-04-2022 to 30-06-2022, on the conditions to be specified by the State Government. Such licensee shall become eligible for renewal subject to the payment of extra revenue @ 1.75 percent of minimum guaranteed revenue of the Financial Year 2021-22 of his respective group/zone by lifting extra liquor after 16.03.2022. The 1.75 percent of minimum guaranteed revenue shall be in addition to revenue realized from lifting of minimum guaranteed quota and liquor lifted against Additional Fixed License fee for the Financial Year 2021-22. The excise duty paid at retail and wholesale stage on PML, IMFL and Beer, Special License Fee paid at retail stage and Assessed Fee paid at wholesale stage on Imported Foreign Liquor (BIO Brands) on such lifting shall be taken into account for calculating this 1.75 percent revenue. The revenue realized from lifting of liquor before 17.3.2022 against minimum guaranteed quota, against Additional Fixed License fee and lifting of additional quota at concessional rate shall not be counted towards the above-stated eligibility revenue. The licensees shall be bound to get the requisite permits and passes issued in respect of such 1.75 percent revenue by 28.3.2022 and 31-3-2022 respectively. The State Government reserves the right to further renew the retail L-2 and

L-14A licenses for the remaining period of the Financial Year 2022-23 (01-07-2022 to 31-03-2023) on the terms and conditions as may be specified by the State Government later on."

10. In the said rules, in rule 45, for the heading and sub-rule (1), the following shall be substituted, namely:-

**"45. Procedure for renewal of L-2 and L-14A licenses for the year 2022-23, for a period from 01-04-2022 to 30-06-2022.-(1)**

The procedure for renewal of the L-2 and L-14A licenses for a period from 01-04-2022 to 30-06-2022, shall be as under:-

- (i) The application for renewal of licenses shall be invited through public notice;
- (ii) Minimum Guaranteed Revenue (MGR) of each group or zone, shall be the sum of the following items:-
  - (a) Fixed License Fee@25 percent of the prescribed annual fixed license fee of the Financial Year 2021-22;
  - (b) Additional Fixed License Fee of each group/zone shall be increased by 19.45% over the prescribed annual Additional Fixed License Fee of the year 2021-22. Additional Fixed License Fee for the period 01-04-2022 to 30-06-2022 shall be charged @25 per cent of the above derived amount;
  - (c)Excise duty payable on minimum guaranteed quota of PML, IMFL and Beer at retail stage and wholesale stage (at lowest Excise duty rates);
  - (d)Assessed fee payable at wholesale stage on minimum guaranteed quota of Imported Foreign Liquor; and
  - (e) Special License Fee payable on PML and IMFL;
- (iii) Minimum Guaranteed Quota (MGQ) of PML, IMFL, IFL and Beer of each group or zone shall be fixed as under:-
  - (a) MGQ of PML, IMFL, IFL and Beer of the Financial Year 2021-22 shall be enhanced by 10%; and thereafter
  - (b) MGQ of PML, IMFL, IFL and Beer @24%, 24%, 20% and 33% respectively of (a) above shall be fixed;
- (iv) The Fixed License Fee of each group/zone shall be charged @25 percent of the annual prescribed Fixed License Fee of the Financial Year 2021-22;

- (v) The proposal of fixing MGQ and MGR shall be approved by the Collector-cum-Deputy Commissioner (Excise) of the respective zone on the recommendation of the concerned Assistant Commissioner (Excise) of the range;
- (vi) Minimum Guaranteed Revenue (MGR) of each group or zone shall include,-
  - (a) Fixed License Fee as specified in clause (iv) above;
  - (b) revenue from Punjab Medium Liquor (in rupees) - MGQ of PML multiplied by (excise duty rate at retail stage plus excise duty rate at wholesale stage plus special license fee);
  - (c) revenue from Indian made foreign liquor- MGQ of IMFL multiplied by (excise duty rate at retail stage plus minimum excise duty rate at wholesale stage plus special license fee);
  - (d) revenue from Beer- MGQ of BEER multiplied by (excise duty rate at retail stage plus minimum excise duty rate at wholesale stage);
  - (e) revenue from Imported Foreign Liquor (wherever applicable)- MGQ of IFL multiplied by Assessed fee leviable at wholesale stage; and
  - (f) Additional Fixed License Fee of each group/zone shall be increased by 19.45% over the prescribed annual Additional Fixed License Fee of the year 2021-22. Additional Fixed License Fee shall be charged @25 per cent of the above derived amount.

**Note:** Infrastructure Development fee and Special Excise duty shall not be included in Minimum Guaranteed Revenue;

- (vii) The Renewal Fee for each group or zone shall be charged @0.5 percent of MGR of Financial Year 2021-22 of the respective group/ zone;
- (viii) The details of the group or zone and rates of renewal fee shall be displayed on the notice board of the concerned districts as well as on the website of the Excise Department i.e. [www.excise.punjab.gov.in](http://www.excise.punjab.gov.in);
- (ix) AL-2 and L-14A licensee shall submit his application for renewal of license in the office of concerned Assistant Commissioner (Excise) of the range on or before the specified date. The licensee shall attach the receipt of payment of specified renewal fee plus fixed license fee alongwith the application. The licensee shall submit



requisite Affidavit under Order 7 of the Punjab Intoxicants License and Sales Orders, 1956 and an undertaking that the licensee shall deposit 1.75percent of the excess revenue over and above the MGR of year 2021-22 along with an application for renewal. He shall forthwith provide the details of such payment to the department. The licensee shall be responsible for the authenticity of the details provided to the department in respect of payment of such excess 1.75percent revenue;

- (x) For the purpose of renewal, the formation of group or zone shall be the same as it was in the Financial Year 2021-22.
- (xi) The licensee shall deposit specified Fixed License Fee at the time of submitting application for renewal. The licensee shall deposit specified Additional Fixed License Fee as under:-
  - (i) Twenty-five percent up to the 31st March, 2022;
  - (ii) Twenty-five percent up to the 10th April, 2022; and
  - (iii) Fifty percent up to the 10th June, 2022.

**Note:** Permits/adjustment against the first and second instalment of twenty-five percent each of Additional Fixed License Fee shall be available in the months of May and June, 2022;

- (xii) If any licensee, while submitting his application for renewal of his license, fails to deposit the Fixed License Fee and Renewal Fee or Additional Fixed License Fee and eligibility revenue within the prescribed time, the application received for renewal shall be liable to be cancelled. The Renewal Fee, Fixed License Fee and Additional Fixed License or any other revenue deposited by him till date shall stand forfeited; and
- (xiii) After completing the requisite conditions and after deposit of all prescribed duties or fee, the license shall be granted or renewed for the period from 01-04-2022 to 30-06-2022 by the Collector. The license so renewed shall be deemed to be a license issued under rule 1 of the Punjab Liquor License Rules, 1956. All the provisions of the Punjab Excise Act, 1914 and the rules framed thereunder, shall apply mutatis mutandis, to such license.”.

**RAJAT AGARWAL,**  
EXCISE COMMISSIONER, PUNJAB.

**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION**

**(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 29th March, 2022

**No. S.O. 18/P.A.5/2017/S.168/PGSTR/2017/R.61/2022.**-In exercise of the powers conferred by section 168 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), hereafter in this notification referred to as “the said Act”, read with sub-rule (5) of rule 61 of the Punjab Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as “the said rules”) and the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 107/PGSTR/2017/R.61/P.A.5/2017/S.168/2021, dated 06.09.2021 published in the Punjab Government Gazette, Part III, dated the 24th September, 2021, the Commissioner, on the recommendations of the Council, hereby specifies the conditions in column (4) of the Table given below, for furnishing the return in FORM GSTR-3B electronically through the common portal for the month of July, 2017, for such class of registered persons as mentioned in the corresponding entry in column (2) of the said Table, by the date specified in the corresponding entry in column (3) of the said Table, namely:-

**TABLE**

Serial No.	Class of registered persons	Last date for furnishing of return in FORM GSTR-3B	Conditions
(1)	(2)	(3)	(4)
	Registered persons entitled to avail input tax credit in terms of section 140 of the said Act read with rule 117 of the said Rules but opting not to file FORM GST TRAN-1 on or before the 28th August, 2017	20th August, 2017	...

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|----|--|-------------------|--|
| 2. | Registered persons entitled to avail input tax credit in terms of section 140 of the said Act read with rule 117 of the said Rules and opting to file FORM GST TRAN-1 on or before the 28th August, 2017 | 28th August, 2017 | (i) compute the “tax payable under the said Act” for the month of July, 2017 and deposit the same in cash as per the provisions of rule 87 of the said Rules on or before the 20th August, 2017;<br><br>(ii) file FORM GST TRAN-1 under sub-rule (1) of rule 117 of the said Rules before the filing of FORM GSTR-3B;<br><br>(iii) where the amount of tax payable under the said Act for the month of July, 2017, as detailed in the return furnished in FORM GSTR-3B, exceeds the amount of tax deposited in cash as per item (i), the registered person shall pay such excess amount in cash in accordance with the provisions of rule 87 of the said Rules on or before 28th August, 2017 along with the applicable interest calculated from the 21st day of August, 2017 till the date of such deposit. |
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| 3. | Any other registered person | 20th August, 2017 | ... |
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Payment of taxes for discharge of tax liability as per GSTR-3B.- Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger.

*Explanation.*- For the purposes of this notification, the expression-

- (i) “Registered person” means the person required to file return under sub-section (1) of section 39 of the said Act;
- (ii) “tax payable under the said Act” means the difference between the tax payable for the month of July, 2017 as detailed in the return furnished in FORM GSTR-3B and the amount of input tax credit entitled to for the month of July, 2017 under Chapter V and section 140 of the said Act read with the rules made thereunder.

This notification shall be deemed to have come into force on the 17th day of August, 2017.

**NILKANTH S. AVHAD,**  
Commissioner of State Tax, Punjab.